

Assessment of Oral Presentations in an Accounting Program: Videotapes and Role Plays

Leslie B. Fletcher
Georgia Southern University

Linda G. Mullen
Georgia Southern University

Gloria J. Stuart
Georgia Southern University

Abstract

This work was motivated by feedback received from a School of Accountancy's Advisory Board; the members were dissatisfied with new accounting staff hires' face-to-face communication skills. Although the School was achieving positive assessment results using traditional methodology, the board members questioned if the School was measuring the right approach to presentations. Would it be possible to assess one-on-one communication of technical material rather than formal presentations to a group?

The authors present the results from two pilot tests that investigated the use of one-on-one role plays using undergraduate tax and advanced marketing sales students. Undergraduate tax students role-played to the advanced sales students an individual tax return prepared as a class project. The presentations were videotaped. Graduate tax students assessed the videotapes and reported results to the authors. Results were favorable. In addition, results suggest that using students who are naive to the others' situation give a more realistic feel to the role-play presentations.

Introduction

A School of Accountancy (the School) in a College of Business (the College) assesses oral presentations at the undergraduate level in its Bachelor of Business Administration (B.B.A.) in Accounting program. The Student Learning Outcome (SLO) that captures data on oral presentations reads: "By the end of their final semester in the Accounting B.B.A. Program, graduating students will...SLO 4: Make a (a) well-organized and (b) grammatically correct oral presentation on an accounting or related technical matter for the appropriate audience." (University, pp.1-2.) The results of this activity are (1) used for continuous improvement of the B.B.A. program, and (2) submitted to accrediting organizations for accreditation maintenance purposes.

Historically, students' abilities to give oral presentations have been assessed every other year in the two sections of International Accounting offered during the fall semester. The most recent assessment occurred in Fall 2015 in which 51 students participated. Each student gave a 3-4 minute presentation of his/her research paper and used presentation software. Three of the School's faculty members (excluding the professor of record) assessed these presentations by using the rubric adopted by the School faculty (see Appendix A). Student performance is measured by this rubric that scores six presentation characteristics: Organization, Subject Knowledge, Graphics, Mechanics, Eye Contact, and Elocution at four possible levels with Level 1 being the lowest and Level 4 being the highest.

Average student scores on each of the six presentation factors were calculated. The average score out of a possible four points and its corresponding percentage (in parentheses) are Organization 3.53 (88.2%), Subject Knowledge 3.84 (96.1%), Graphics 3.37 (84.3%), Mechanics 4.00 (100%), Eye Contact 2.78 (69.6%), and Elocution 3.51 (87.7%); (Table 1, Panel A) Expectations were exceeded on all factors except for Eye Contact, which barely Met Expectations. (Georgia Southern University, 2016, p. 15.) Oral Presentation Results were: 46 (90%) of students exceeded faculty expectations by scoring 80 percent or higher on the rubric; five (10%) met faculty expectations by scoring 70–79 percent on the rubric; no students failed to meet expectations by scoring less than 70 percent on the rubric. (Table 1, Panel B)

The Challenge

During Fall Semester 2015 the School hosted its annual Accounting Advisory Board meeting; Board members are typically practicing Certified Public Accountants. One of the faculty presentations during the meeting was an update on the School's assessment activities and results. The Board members agreed that the School's current approach to assessing oral presentations (students standing in front of a peer group, speaking, and referring to PowerPoint™ slides) does not capture the skill set desired by these professionals of their entry-level accounting staff members. They voiced the preference that new hires demonstrate the ability to hold face-to-face conversations about technical accounting issues. In the Board members' opinion, the School had been measuring the wrong things! And the faculty concurred. The challenge to the School was: How to operationalize "face-to-face conversations about technical accounting issues."

The Solution

The College has a nationally recognized Sales program in its Department of Marketing. It has two sales laboratories that are staged as offices of senior-level managers and equipped with videotaping technology. These labs are used primarily by students majoring in the Sales area within the Department of Marketing. Students play the roles of buyer and seller and videotape their sales presentations; the videos are later critiqued by the course instructors and feedback is given to the students. Could the School adopt this model to solve its problem of how to assess "face-to-face conversations about technical accounting issues"?

To operationalize "face-to-face conversations about technical accounting issues," the authors considered the required Income Tax course. In Income Tax, students complete assignments that require them to prepare a series of income tax returns. If the Income Tax students were also required to present a completed tax return to a naive client and videotape it in the Sales lab, who would play the role of client? Dennison (2011) reported favorably on the use of the nontraditional method of role play: using students from different programs of studies to play the two roles. Students enrolled in Advanced Sales have experience working with the equipment and are most likely naïve about income tax issues. The Advanced Sales instructor agreed to require those students to serve as clients in the role play. Since the Income Tax instructor already had to grade the tax return assignments, it would be better to have the presentations critiqued by people outside the course but with some knowledge of income taxation. Master of Accountancy students enrolled in Taxation of Corporations and Partnerships were recruited to critique the face-to-face videotapes. The requirement that students critique the role play videos was included in the course.

There was now a plan to assess "face-to-face conversations about technical accounting issues." The plan included three different classes of students in three degree programs contained in two disciplines with the application of video technology. How do the authors make it work?

The Fall 2016 Pilot Test

The first pilot test was conducted during Fall Semester 2016. Three steps were taken to implement the plan. First, the Income Tax students were trained on the computer equipment and software in the Sales Lab and required to complete a short training video. Next, the Income Tax student subjects recorded the role play of a tax return preparer having a face-to-face conversation with a naïve "client," an Advanced Sales student. Finally, graduate students

enrolled in Taxation of Corporations and Partnerships, watched the videos and assessed the videos using the role play rubric found in Appendix B.

Training

Eighty student subjects from the two sections of Income Tax were divided into eight small groups of no more than 10 students for training. The Income Tax instructor demonstrated for the students the proper use of the computer equipment in the Sales Lab including the use of the video camera and software. Each training session lasted approximately 10 minutes, including time to answer student questions. The training took place during scheduled class time, while the students who remained in the classroom completed a team activity.

Once the students completed the training, they recorded a short training video. The training video, a 30-60 second “elevator speech,” was a small, low-stakes assignment with the purpose of allowing the students to become comfortable with the technology before recording the role play video. (Collamer 2013) The Elevator Speech Assignment is Appendix C.

Role Play

Income Tax students completed a tax return assignment which was graded for accuracy as a part of their course grade. The students were then required to play the role of CPA and present this tax return to a “client.” The client role was played by the forty senior Marketing majors enrolled in Advanced Sales. Each Income Tax student selected an available time slot to record in the Sales Lab; the Advanced Sales students then volunteered for two of the time slots. Each time slot was thirty minutes long, to accommodate two recording sessions.

The Income Tax subjects were given a role play rubric in advance (Appendix B); no script was provided for them to follow. Income Tax students met with the Advanced Sales students in the Sales Lab to complete the role play activity. Income Tax students, playing the role of tax accountant, were required to greet the client, played by the Advanced Sales students, and present the tax return with supporting documentation to the client. The role play rubric (Appendix B) provided the expectations of the presentation: using a clear voice, making eye contact, demonstrating full knowledge, engaging the client with requests for questions, and dressing professionally.

Assessment

Once the role play activity was complete, the videos were uploaded to Google Drive™ and made available as a read-only folder to the assessors, the graduate students in Taxation of Corporations and Partnerships. The Income Tax instructor visited the graduate class to explain the role play activity, how to access the information on Google Drive™, and the students’ role in assessment based on the rubric provided. The graduate students were assigned two or three role play videos to assess. Students were given two weeks to complete the assessments and return the rubrics to the Taxation of Corporations and Partnerships instructor.

Results of the Fall 2016 Pilot Test

In the Fall Semester 2016 pilot test, 76 Income Tax students completed the role play activity. Initially, a total of eighty students were trained in the Sales Lab. One student withdrew from the course and three students did not complete the role play activity. Student performance was measured by the rubric (Appendix B) scoring five presentation characteristics: Introduction, Presentation, Subject Knowledge, Verbal Communication, and Non-Verbal Communication at four possible levels with Level 1 being the lowest and Level 4 being the highest. Average student scores on each of the five presentation scores were calculated. The average score out of a possible four points and its corresponding percentage (in parentheses) are: Introduction 3.65 (91.3%), Presentation 3.78 (94.5%), Subject Knowledge 3.76 (94%), Verbal Communication 3.84 (96%), and Non-Verbal Communication 3.44 (86%). Expectations were exceeded on all factors. (Table 2, Panel A) The results indicate that 73 (96%) of the students exceeded faculty expectations by scoring 80 percent or higher on the rubric; 3 (4%) of the students met faculty expectations by scoring 70–79 percent on the rubric; no students failed to meet expectations by scoring less than 70 percent on the rubric. (Table 2, Panel B)

Recommendations Based on the First Pilot Test

Initially, it was planned that all students would complete the activity within a one-week timeframe. The authors quickly learned that a contingency plan was needed for no-shows and other unexpected delays. Slack time and make-up sessions should be built into the schedule.

After completion of the first role play activity, the Income Tax instructor asked students for recommendations to improve the process. A common recommendation concerned the sign-up process. For the pilot test, paper sign-up sheets were used for students to choose an available time slot. The student subjects recommended instead that an online sign-up system be implemented. Another recommendation was to have two Income Tax students and two Marketing students sign-up for a one-hour time slot, rather than one Income Tax student and one Marketing student for a thirty-minute time slot. This would help mitigate the issue of a student not showing up. If a student does not show up, the remaining students can proceed without him or her. In addition, the Income Tax student and Advanced Sales student who are not currently recording their role plays can control the equipment and software for the other pair.

The Income Tax instructor and the Marketing instructor also agreed to visit each other's class in advance of the role play activity for spring semester. This will help students better understand what to expect during their role-play activity. During the spring semester, students will be shown a video from the fall pilot test so they know what to expect when they videotape their role play.

The Accounting Advisory Board met in December 2016 after completion of the fall pilot test. Board members viewed one of the videos and were very excited about the project and the results from the fall pilot test. They recommended that the spring iteration of the project include some negative responses by the client to give the accountant the opportunity to deal with client hostility. This revised scenario, some of the board members argued, more closely mimics real tax meetings with clients. Moncrief and Shipp (1994) report the favorable results for a buyer-seller role play that includes a number of more realistic scenarios. The Income Tax instructor revised the first tax return scenario to include results that the client would deem as negative and would therefore respond with hostility to the tax accountant.

Results of the Spring 2017 Pilot Test

For the pilot test in Spring Semester 2017, there were 46 Income Tax students who completed the role play activity. Student performance was again measured by the rubric in Appendix B that scores five presentation characteristics at four possible levels. Average student scores on each of the five presentation scores were calculated. The average score out of a possible four points and its corresponding percentage (in parentheses) are: Introduction 3.61 (90.3%), Presentation 3.67 (91.8%), Subject Knowledge 3.78 (94.5%), Verbal Communication 3.74 (93.5%), and Non-Verbal Communication 3.41(85.3%). Expectations were exceeded on all factors. (Table 3, Panel A) The results indicate that 41 (89%) of the students exceeded faculty expectations by scoring 80 percent or higher on the rubric; 5 (11%) of the students met faculty expectations by scoring 70–79 percent on the rubric; no students failed to meet expectations by scoring less than 70 percent on the rubric. (Table 3, Panel B). The authors assert that the second pilot test was a success. The School of Accountancy plans to continue with the role play activity in the fall semester 2017 to assess the oral presentation skills of Accounting students.

Discussion

This paper reports that a videotaped role play is an effective method of assessing oral presentations in an undergraduate Accounting program. Both the students playing CPAs and the students playing clients were actively engaged in the role play and found the activity to be fun, interactive, and a great diversion from the traditional class

presentation¹. This result was also reported by Moncrief and Shipp (1994) from a selling role play. The role play also mimicked skills that the students playing CPAs will be required to use on the job: face-to-face conversations with naïve clients to discuss technical issues. For example, using students from other disciplines who are unaccustomed to the language of accounting gives tax students a great opportunity to delve deeper into the explanations of the reasons for different tax results, a finding comparable to Dennison (2011).

One finding of this research is that the assessment results obtained from the piloted role-play were comparable to the results obtained from a traditional presentation. Research shows that when students are actively involved in the learning process, they retain more information and for a longer period of time (Alvarez et al., 2015). The authors argue that even though the assessment results may be comparable, the student learning results are not. Greater student learning occurs for all three groups of involved students: the CPAs, the clients, and the assessors.

Limitations

This is a preliminary, and potentially ground-breaking approach to assessing oral presentations in Accounting programs. The authors found limited research on the topic of interdisciplinary role plays in disciplines within Colleges of Business, other than in the Sales discipline. Therefore, the authors had a difficult time laying a theoretical foundation to this project as it relates specifically to the Accounting discipline and the Taxation specialization. Future work could look to what other Accounting programs are using to assess oral presentations. This data might be available from a survey of accredited Schools of Accountancy.

Moncrief and Shipp (1994) investigate not only anger on the part of the buyer (in our scenario, the client), but also a buyer who is rushed, chauvinistic, talkative or arrogant, among other characteristics. We operationalized just one personality characteristic, anger or hostility, the most likely one to surface in a tax compliance meeting. Future research may investigate other character traits of the client.

The rubric could be more specific to the role-plays. Additional training of the assessors in the application of the existing or revised rubric may be required to offset the seemingly upward bias that may exist in the two pilot tests. Using more than one assessor may alleviate any upward bias and enhance inter-rater reliability (Gwet 2014).

¹ A traditional class presentation is one in which one or more students stand before their classmates and present new information orally, with the aid of presentation computer software (for example, PowerPoint[™]).

References

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**Appendix A
Oral Presentation Rubric**

Developed by Information Technology Evaluation Services, NC Dept. of Public Instructions

	1	2	3	4
Organization	Audience cannot understand Presentation because there is no sequence of information.	Audience has difficulty following presentation because student jumps around.	Student presents information in logical sequence which audience can follow.	Student presents information in logical, interesting sequence which audience can follow.
Subject Knowledge	Student does not have grasp of information; student cannot answer questions about subject.	Student is uncomfortable with information and is able to answer only rudimentary questions.	Student is at ease with expected answers to all questions, but fails to elaborate.	Student demonstrates full knowledge (more than required) by answering all class questions with explanations and elaboration.
Graphics	Student uses superfluous graphics or no graphics.	Student occasionally uses graphics that rarely support text and presentation.	Student's graphics relate to text and presentation.	Student's graphics explain and reinforce screen and presentation.
Mechanics	Student's presentation has four or more spelling errors and/or grammatical errors.	Presentation has three misspellings and/or grammatical errors.	Presentation has no more than two misspellings and/or grammatical errors.	Presentation has no misspellings or grammatical errors.
Eye Contact	Student reads all of report with no eye contact.	Student occasionally uses eye contact, but still reads most of report.	Student maintains eye contact most of the time but frequently returns to notes.	Student maintains eye contact with audience, seldom returning to notes.
Elocution	Student mumbles, incorrectly pronounces terms, and speaks too quietly for students in the back of class to hear.	Student's voice is low. Student incorrectly pronounces terms. Audience members have difficulty hearing presentation.	Student's voice is clear. Student pronounces most words correctly. Most audience members can hear presentation.	Student uses a clear voice and correct, precise pronunciation of terms so that all audience members can hear presentation.

Total Points:

Student Name _____ Acct 4131 International Accounting

Date _____ Presentation Number _____ Rater: _____

Appendix B
Evaluation of Student Role Play Presentations

	1	2	3	4	Total
Introduction	Student misses more than 2 parts of Introduction (1) student skips Transition (2) and Closing (3) Student moves directly into the Presentation.	Student misses 1-2 parts of Introduction (1) Student skips either Transition (2) or Closing.	Student misses 1-2 parts of Introduction (1) Student completes both Transition (2) and Closing.	Student (1: Introduction) introduces himself, shakes hands, makes eye contact, smiles, addresses client by name; (2: Transition) puts client at ease with "chit-chat"; (3: Closing) states reason for meeting.	
Presentation	Student does not: use documents; engage client; close with tax amount due or refundable.	Student uses documents but skips parts of them. Student either does not provide opportunity for questions or does not close with tax amount due or refundable.	Student uses documents but may gloss over parts of them. Student provides opportunity for questions and closes with tax amount due or refundable.	Student (1) uses supporting documents and explains each section; (2) engages client with requests for questions or other information needs after each section; (3) closes with the amount of tax due or refundable and final questions.	
Subject Knowledge	Student does not have grasp of information; student cannot answer questions about subject.	Student is uncomfortable with information and is able to answer only rudimentary questions.	Student is at ease with answers to all questions, but fails to elaborate.	Student demonstrates full knowledge (more than required) by answering all client questions with explanations and elaboration.	

<p>Verbal Communication</p>	<p>Student mumbles. Student has many pronunciation and/or grammar errors. Student does not apply active listening.</p>	<p>Student's voice is not clear. Student pronounces most words correctly with a few grammar errors. Student applies only one part of active listening.</p>	<p>Student's voice is clear. Student pronounces most words correctly with no grammar errors. Student applies only two parts of active listening.</p>	<p>Student (1) uses clear voice, correct pronunciation and correct grammar; (2) applies active listening techniques of restate, respond, and probe.</p>	
<p>Non-Verbal Communication</p>	<p>Student reads all of report with no eye contact; is not professionally dressed and exhibits poor posture; frequently displays one or more tics</p>	<p>Student occasionally uses eye contact, but reads most of report. Student is not professionally dressed or exhibits poor posture. Student displays one tic frequently.</p>	<p>Student maintains eye contact most of the time but frequently returns to notes. Student is not professionally dressed or exhibits poor posture. Student displays a tic once or twice.</p>	<p>Student (1) maintains eye contact with client, seldom returning to notes; (2) takes notes; (3) is professionally dressed; (4) has good posture; (5) has no tics or nervous habits.</p>	

Total Points:

Student Name: _____ **Rater :** _____ **Date** _____

Appendix C Elevator Speech Video Presentation

This is a 30 – 60 second (no more, but can be less) presentation on why you would be a great employee for an accounting firm or an accounting department at a corporation. You will have the floor--meaning you'll enter the sales lab, give your pitch, and no one will interrupt you during the pitch. It's a speech that summarizes who you are, what you do and why you'd be a perfect candidate.

You should be able to reel off your elevator pitch at any time, from a job interview to a cocktail party conversation with someone who might be able to help you land a position. Sounds simple enough, right? But condensing your life accomplishments into a 30-60 second statement that packs a punch can feel as challenging as trying to stuff an elephant into a Volkswagen Beetle. I get that. So to help you develop a knockout elevator pitch, I've broken the process down into nine steps:

- 1. Clarify your job target.** As Yogi Berra famously said, “You’ve got to be very careful if you don’t know where you’re going, because you might not get there.” When you begin putting an elevator pitch together, nail down the best way to describe your field and the type of job you’re pursuing. Until you can clearly explain the type of position you want, nobody can help you find it or hire you to do it.
- 2. Put it on paper.** Write down everything you’d want a prospective employer to know about your skills, accomplishments and work experiences that are relevant to your target position. Then, grab a red pen and mercilessly delete everything that’s not critical to your pitch. Keep editing until you’ve got the speech down to a few key bullet points or sentences. Your goal is to interest the listener in learning more, not to tell your whole life story. So remove extraneous details that detract from your core message.
- 3. Format it.** A good pitch should answer three questions: Who are you? What do you do? What are you looking for? Here’s an example of how to begin a pitch that includes the essentials: “Hi. I am Jessica Hill. I am an accounting student and I’m looking for opportunities in the Dallas area with both insurance and finance companies.” That speech would take about 15 seconds. Jessica would then want to use her next 15 seconds to add details about her unique skills and specific ways she could help a potential employer.
- 4. Tailor the pitch to *them*, not you.** It’s important to remember that the people listening to your speech will have their antennas tuned to WIFM (What’s in it for Me?) So be sure to focus your message on *their* needs. For example, this introduction: “I am a human resources professional with 10 years of experience working for consumer products companies.” The pitch would be more powerful if you said, “I am a human resources professional with a strong track record in helping to identify and recruit top-level talent into management.” **Using benefit-focused terminology will help convince an interviewer that you have the experience, savvy and skills to get the job done at his or her business.**
- 5. Eliminate industry jargon.** You need to make your pitch easy for anyone to understand, so avoid using acronyms and tech-speak that the average person or job interviewer might not understand. The last thing you want to do is make your listener feel stupid or uninformed.
- 6. Read your pitch out loud.** As Fast Company’s Deborah Grayson Riegel recently pointed out in her article “The Problem with Your Elevator Pitch and How to Fix It,” writing is more formal and structured than speaking. If you’re not careful, your elevator pitch can come off sounding more like an infomercial than a conversation. Reading it aloud, then tinkering with the words will help you sound more authentic.
- 7. Practice, practice, practice (then solicit feedback).** Rehearse your pitch in front of a mirror or use the recording capabilities of your computer, so you can see and hear how you sound. This might feel awkward at first, but the more you practice, the smoother your delivery will be.

Keep tweaking your pitch until it no longer sounds rehearsed. When your presentation is polished to your satisfaction, try it out on a few friends and ask them what they thought your key points were. If their response doesn't square with your objective, the speech still needs work.

8. Prepare a few variations. You might want to say things slightly differently to an interviewer than to a former colleague. Also, sometimes you'll just have 15 seconds for a pitch (kind of a short elevator ride), other times you may have a minute or two. So focus on mastering a few key talking points then work up ways to customize your speech for particular situations.

9. Nail it with confidence! The best-worded elevator pitch in the world will fall flat unless it's conveyed well.

Table 1: **Oral Presentation Assessment Results: Fall 2015***Panel A: Assessment Factors' Results*

<u>Factor</u>	<u>Average Score (%)</u>	<u>Expectations</u>
	Values 1-4 N:51	
Organization	3.53 (88.2%)	Exceeded
Subject Knowledge	3.84 (96.1%)	Exceeded
Graphics	3.37 (84.3%)	Exceeded
Mechanics	4.00 (100%)	Exceeded
Eye Contact	2.78 (69.6%)	Met
Elocution	3.51 (87.7%)	Exceeded

Panel B: Oral Presentation Results

<u>Expectations</u>	<u>Avg Test Score (%)</u>	<u>No. of Students (%)</u>
Exceeded	80-100%	46 (90%)
Met	70-79%	5 (10%)
Did Not Meet	<70%	0 (0%)

Table 2: **Oral Presentation Pilot Test Results: Fall 2016***Panel A: Assessment Factors' Results*

<u>Factor</u>	<u>Average Score (%)</u>	<u>Expectations</u>
	Values 1-4 N:76	
Introduction	3.65 (91.3%)	Exceeded
Presentation	3.78 (94.5%)	Exceeded
Subject Knowledge	3.76 (94%)	Exceeded
Verbal Communication	3.84 (96%)	Exceeded
Non-Verbal Communication	3.44 (86%)	Exceeded

Panel B: Oral Presentation Results

<u>Expectations</u>	<u>Avg Test Score (%)</u>	<u>No. of Students (%)</u>
Exceeded	80-100%	73 (96%)
Met	70-79%	3 (4%)
Did Not Meet	<70%	0 (0%)

Table 3: **Oral Presentation Pilot Test Results: Spring 2017***Panel A: Assessment Factors' Results*

<u>Factor</u>	<u>Average Score (%)</u>	<u>Expectations</u>
	Values 1-4 N:46	
Introduction	3.61 (90.3%)	Exceeded
Presentation	3.67 (91.8%)	Exceeded
Subject Knowledge	3.78 (94.5%)	Exceeded
Verbal Communication	3.74 (93.5%)	Exceeded
Non-Verbal Communication	3.41 (85.3%)	Exceeded

Panel B: Oral Presentation Results

<u>Expectations</u>	<u>Avg Test Score (%)</u>	<u>No. of Students (%)</u>
Exceeded	80-100%	41 (89%)
Met	70-79%	5 (11%)
Did Not Meet	<70%	0 (0%)